

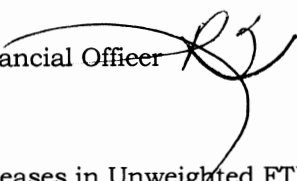


SCHOOL DISTRICT OF OKALOOSA COUNTY

TECHNICAL ASSISTANCE MEMORANDUM

FINANCE

FINANCE TAM: 2017-027
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: March 29, 2017
SUBJECT: Final Adjustment for Increases in Unweighted FTE

The Finance Department has received the FTE numbers for the February 2017 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2016 Unweighted FTE *PLUS* the actual February 2017 Unweighted FTE. The final budget adjustment is explained in the following sections.

Overhead Allocation

Per the School Budget Manual, the overhead allocation consists of the following categories:

- Utilities Allocation – A flat amount for total utilities was spread based on conditioned square footage; therefore, no adjustment is required.
- Supplies – Schools received a base allocation of \$8,000 plus \$15.00 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.
- Temporary Personnel – An allocation of \$1,000 per full-time equivalent instructional unit was made. The District will fund all substitutes for regular leave; therefore, no adjustment is required.
- Other Overhead – Schools received an allocation of \$75.00 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.

The attached spreadsheet, "Discretionary Overhead Allocation Final Increase Based on Actual October and February Unweighted FTE" is explained below:

- Column A – This is the actual Unweighted FTE based on the October 2015 and February 2016 FTE surveys.
- Column B – The adjusted projected Unweighted FTE per the School Budget Manual is shown in this column.
- Column C – School increases and (decreases) are listed in this column.
- Column D – Any school that had an increase in Unweighted FTE is listed in this column.
- Column E – The Unweighted FTE increase funded at the mid-year adjustment is shown in this column.

- Column F – The total increase for the year (Column D) less the increase allocated at mid-year (Column E) equals the Net Unweighted FTE for the final adjustment. If this calculation would result in a negative number, the school has been held harmless.
- Column G – The final Supply Allocation increase is calculated by multiplying Column F by \$15.00.
- Column H – The final Other Overhead Allocation is calculated by multiplying Column F by \$75.00.
- Column I – This is the total final overhead allocation increase. Schools that had decreases in Unweighted FTE were held harmless. Budget allocations were made to 1010.9890.0987.Center.

Positions Based on School Staffing Grid

As the school year is coming to a close, positions based on the School Staffing Grid will not be recalculated.

Enrollment

Each school's updated enrollment sheet showing a comparison between the 'estimated actual UFTE and WFTE' and the 'adjusted projected Final Conference UFTE and WFTE' may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'Enrollment – February FTE – Feb. 17' under 'Supplementary School Information.'

This is the final adjustment for fiscal year 2016-2017.

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact Julie Perry at 833-5850. If you have questions in regard to position changes, Paula Sadler (833-5833), Jason Lulue (833-5828), and Cindy Harris (833-5821) will be happy to provide assistance.

cc: Superintendent
Executive Staff Members

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY
DISCRETIONARY OVERHEAD ALLOCATION FINAL INCREASE
BASED ON ACTUAL OCTOBER & FEBRUARY UNWEIGHTED FTE
FISCAL YEAR 2016-2017
MARCH 29, 2017**

		A	B	C	D	E	F	G	H	I
COST CENTER	SCHOOL/CENTER NAME	ESTIMATED ACTUAL TOTAL UFTE BASED ON OCT & FEB	ADJUSTED PROJECTED UFTE PER SCHOOL BUDGET MANUAL	INCREASE/ (DECREASE) IN UFTE	100% OF INCREASES IN UFTE	UFTE FUNDED AT MID-YEAR	UFTE TO FUND AT FINAL	SUPPLY ALLOCATION FOR FINAL INCREASES IN UFTE	OTHER OVERHEAD ALLOCATION FOR FINAL INCREASES IN UFTE	TOTAL FINAL OVERHEAD ALLOCATION INCREASE
				(A - B)	(> 0)	TAM 2017-017	(D - E) > 0	\$ 15.00	\$ 75.00	(G + H)

CENTRALLY BUDGETED SCHOOLS

0031	EDWINS ELEMENTARY	447.56	449.00	(1.44)	-	-	-	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,443.18	1,373.66	69.52	69.52	38.97	30.55	458	2,291	2,749
0051	BOB SIKES ELEMENTARY	815.88	744.00	71.88	71.88	37.38	34.50	518	2,588	3,106
0082	MEIGS MIDDLE	552.86	596.12	(43.26)	-	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	805.15	852.00	(46.85)	-	-	-	-	-	-
0121	RUCKEL MIDDLE	1,060.95	1,011.00	49.95	49.95	24.88	25.07	376	1,880	2,256
0131	DESTIN ELEMENTARY	923.50	851.00	72.50	72.50	32.49	40.01	600	3,001	3,601
0151	EDGE ELEMENTARY	638.77	627.00	11.77	11.77	4.74	7.03	105	527	632
0161	EGLIN ELEMENTARY	491.53	475.00	16.53	16.53	4.75	11.78	177	884	1,061
0201	LAUREL HILL SCHOOL	377.26	360.50	16.76	16.76	7.50	9.26	139	694	833
0211	NICEVILLE HIGH	1,954.72	1,903.25	51.47	51.47	27.18	24.29	364	1,822	2,186
0222	NORTHWOOD ELEMENTARY	785.29	784.00	1.29	1.29	-	1.29	19	97	116
0241	SILVER SANDS	136.95	138.00	(1.05)	-	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	838.61	868.00	(29.39)	-	-	-	-	-	-
0271	PRYOR MIDDLE	655.83	609.00	46.83	46.83	28.28	18.55	278	1,391	1,669
0281	WRIGHT ELEMENTARY	627.41	668.00	(40.59)	-	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	667.68	670.00	(2.32)	-	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	617.51	604.00	13.51	13.51	5.85	7.66	115	574	689
0561	MARY ESTHER ELEMENTARY	601.32	575.00	26.32	26.32	9.87	16.45	247	1,234	1,481
0571	PLEW ELEMENTARY	807.52	791.16	16.36	16.36	7.77	8.59	129	644	773
0581	CHOCTAWHATCHEE HIGH	1,550.63	1,553.20	(2.57)	-	-	-	-	-	-
0601	CRESTVIEW HIGH	1,876.70	1,848.50	28.20	28.20	17.75	10.45	157	784	941
0621	KENWOOD ELEMENTARY	616.57	649.00	(32.43)	-	-	-	-	-	-
0631	FLOROSA ELEMENTARY	532.07	519.00	13.07	13.07	6.44	6.63	99	497	596
0641	FT. WALTON BEACH HIGH	1,555.19	1,503.15	52.04	52.04	31.04	21.00	315	1,575	1,890
0651	BRUNER MIDDLE	742.25	740.00	2.25	2.25	-	2.25	34	169	203
0671	LEWIS SCHOOL	627.43	606.00	21.43	21.43	7.06	14.37	216	1,078	1,294
0681	LONGWOOD ELEMENTARY	607.29	652.00	(44.71)	-	-	-	-	-	-
0701	OTC & CHOICE HIGH	151.22	214.00	(62.78)	-	-	-	-	-	-
0721	OKALOOSA STEM ACADEMY	211.23	189.00	22.23	22.23	14.39	7.84	118	588	706
0731	WALKER ELEMENTARY	867.40	854.10	13.30	13.30	3.91	9.39	141	704	845
0741	BLUEWATER ELEMENTARY	947.61	921.00	26.61	26.61	0.96	25.65	385	1,924	2,309
0751	ANTIOCH ELEMENTARY	923.63	884.00	39.63	39.63	21.39	18.24	274	1,368	1,642
0761	DAVIDSON MIDDLE	971.71	918.15	53.56	53.56	22.86	30.70	461	2,303	2,764
0771	DESTIN MIDDLE	735.09	736.00	(0.91)	-	-	-	-	-	-
0801	RICHBOURG SCHOOL	77.64	73.00	4.64	4.64	2.19	2.45	37	184	221
0811	SOUTHSIDE PRIMARY	215.43	182.00	33.43	33.43	15.81	17.62	264	1,322	1,586
CENTRALLY BUDGETED SCHOOLS		28,458.57	27,991.79	466.78	775.08	373.46	401.62	\$ 6,026	\$ 30,123	\$ 36,149

Note:

1. FTE information provided by Information Systems on March 23, 2017.